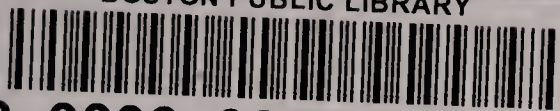


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ANNUAL REPORT
OF THE
ASSESSING DEPARTMENT



1905.

No. 6352.65



1905

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Boston Assessing Dept.

ANNUAL REPORT

OF THE

ASSESSING DEPARTMENT

FOR THE

YEAR 1905



BOSTON

BOSTON

MUNICIPAL PRINTING OFFICE

1906

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cont.
1905

Boston. Accounting Department.
May 12. 1908

1908

YANKEE CLUB
BUT TO
NOTED TO YTD

ASSESSORS' OFFICE, CITY HALL,
BOSTON, MASS., January 31, 1906.

HON. JOHN F. FITZGERALD,
Mayor of the City of Boston :

SIR, — In accordance with the requirements of the existing ordinance, the Board of Assessors respectfully submit the following report :

For convenience of assessment, and as authorized by chapter 115 of the Acts of the year 1889, which provides that the assessors may “divide any ward . . . into convenient assessment districts,” the twenty-five wards of the city are divided into forty-four districts — four of them into three each, eleven of them into two each, and ten are undivided.

The several assessment districts, and the wards of which they are a part, together with the names of the first and second assistant assessors assigned to each of said districts, are shown in an appendix at the end of this report.

TAX WARRANTS.

Warrants for the assessments of taxes in the City of Boston for the financial year commencing February 1, 1905, were received by the Board of Assessors as follows :

A state warrant for the proportion of the City of Boston of a state tax of \$2,500,000, as fixed by chapter 438, Acts of 1904 . . .	\$1,440,200 00
A state warrant for a tax to be paid to the Commonwealth for Boston armories, as fixed by chapter 384, Acts of 1888 . . .	¹ 32,980 17
A state warrant for a tax to be paid to the Commonwealth for the abolition of grade crossings, in accordance with the provisions of chapter 428, Acts of 1890, and all acts in addition or amendment thereto . . .	² 183,034 45
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of "building, maintenance, and operation of a system of sewage disposal for the Mystic and Charles River valleys," as determined by chapter 439, Acts of 1889, and other acts relating thereto, North Metropolitan sewerage tax . . .	³ 66,616 40
A state warrant for a tax to be paid to the Commonwealth for the proportion of the City of Boston of the expense of a system of sewage disposal for the Neponset River valley, chapter 406, Acts of 1895, and for the construction of a high-level gravity sewer for the relief of the Charles and Neponset River valleys, chapter 424, Acts of 1899, and any and all acts in addition and amendment thereto, South Metropolitan sewerage tax . . .	⁴ 188,129 13
<i>Carried forward</i> . . .	\$1,910,960 15

(¹) The warrant states that of the assessment for armories (\$32,980.17), \$11,053.46 is for sinking fund and \$21,926.71 for interest.

(²) The warrant states the amount of assessments and interest of grade crossings to be as follows:

For grade crossing at Congress street, assessment . . .	\$56,268 81
Interest . . .	6,920 85
For grade crossing at Dorchester avenue, assessment . . .	16,476 18
Interest . . .	1,655 69
For grade crossing at Austin, Cambridge, and Perkins streets, assessment . . .	18,220 22
Interest . . .	1,362 93
For grade crossing at Tremont street, assessment . . .	31,851 05
Interest . . .	13,229 13
For grade crossing at Blue Hill avenue and Oakland street, assessment . . .	34,141 85
Interest . . .	2,907 74
	<u>\$183,034 45</u>

(³) The warrant states that of the assessment for North Metropolitan sewer (\$66,616.40), \$8,412.88 is for sinking fund, \$31,732.17 is to pay interest, and \$26,471.35 is for maintenance and operation.

(⁴) The warrant states that of the assessment for South Metropolitan sewer (\$188,129.13), \$18,282.46 is for sinking fund, \$99,897.13 is for interest, and \$69,949.54 is for maintenance and operation.

<i>Brought forward</i>	\$1,910,960 15
A state warrant relative to Metropolitan parks and boulevards, chapter 407, Act 1893; chapter 550, Acts 1896; chapter 464, Acts 1899	¹ 360,279 74
A county warrant for the tax of Suffolk County for county purposes [see section 53, chapter 12, R. L.]	1,314,530 00
A city warrant for the tax of the City of Boston for city purposes [see section 53, chapter 12, R. L.]	12,576,402 00
A warrant for school expenses [chapter 400, Acts of 1898], as amended by chapter 448, 1901	3,619,932 80
	\$19,782,104 69
Metropolitan water tax	200,000 00
Total	<u>\$19,982,104 69</u>

In addition to the foregoing warrants, the Board of Assessors received a state warrant in accordance with the provisions of chapter 488, Acts 1895, and any and all acts in addition and amendment thereto entitled "An Act to provide for a Metropolitan Water Supply," amounting to \$1,758,635. The entire amount was not included in the amount upon which the rate of taxation was based, as the estimated income of the Water Department of the City of Boston was sufficient to meet \$1,558,635 of the expenditure and the balance (\$200,000) was raised by taxation.

POLL-TAX ASSESSMENTS.

The number of polls recorded for assessment before August 8, 1905, and included in the estimate that determined the rate of taxation for the current year, was 183,359. Under the operation of the law providing for supplementary assessment of omitted male persons, liable to assessment, there were added to the list 62 polls, making the total number of males assessed 183,421.

(¹) The warrant states that of the assessment for Metropolitan parks (\$360,279.74), \$69,482.39 is for sinking fund, \$166,170.66 is for interest, and \$124,626.69 is for maintenance and operation, divided as follows:

	Sinking Fund.	Interest.	Maintenance	Total.
Parks	\$51,013 50	\$121,872 49	\$93,185 25	\$266,071 24
Boulevard	14,302 74	33,549 06	22,401 48	70,253 28
Nantasket	4,166 15	10,749 11	9,039 96	23,955 22
	\$69,482 39	\$166,170 66	\$124,626 69	\$360,279 74

VALUATION.

The valuation of the city as of the first day of May, 1905, determined by the assessors August 10 of that year, when the rate of taxation for the current year was fixed, was as follows :

Value of land . . .	\$618,649,550 00	
Value of buildings . . .	402,781,650 00	
Total value of real estate		\$1,021,431,200 00
Value of personal property other than bank stock, ...	\$226,369,100 00	
Value of shares in national banks, located in Boston, taxable in said city	11,945,381 00	
Total value of personal estate		238,314,481 00
Total valuation		\$1,259,745,681 00
Assessments under the provisions of section 85 of chapter 12 of the Revised Laws, personal estate		1,149,500 00
Assessments under the provisions of section 85 of chapter 12 of the Revised Laws, real estate		12,400 00
Assessments under the provisions of chapter 19, section 11, as amended chapter 294, Acts 1904, personal estate		500 00
The total valuation of the city upon which taxes were assessed for the financial year 1905-06, when all assessments were made, was		\$1,260,908,081 00

The valuation can be increased \$1,251,000 for bank stock assessed at the several rates of the places where the banks are located, as the Tax Commissioner of the Commonwealth credits the City of Boston with the stock held by its citizens in Massachusetts banks located outside that city. It may be further increased by \$60,195,859 on account of holdings by citizens of Boston in Massachusetts corporations.

These valuations are determined by taking the amount paid by the Commonwealth to the city during the financial year on account of corporate taxes assessed as of the first day of May of that year. The totals are under estimates, as the collection extends beyond the year in which taxes are

assessed, and a small proportion of their total sum is paid over to the city with the assessments of subsequent years.

As the revenue from these sources is always estimated before the amount to be raised by taxation is determined, the effect of the valuation of this property in reducing the rate of taxation is the same as though its amount was included in the assessors' aggregate and the taxes were assessed by them.

TAXABLE VALUATIONS.

<i>Real and personal estate by assessors' general assessment</i>	\$1,259,745,681 00
<i>Real and personal estate by assessors' supplementary assessment</i>	1,162,400 00
<i>Massachusetts corporation stock</i> [assessed by state], tax paid to the city	60,195,859 00
<i>Massachusetts national bank shares</i> [assessed by state], tax paid to the city	1,251,000 00
Total taxable valuation	<u>\$1,322,354,940 00</u>

EXEMPT VALUATIONS.

<i>Real estate of the United States</i>	\$24,041,200 00
<i>Real estate of the Commonwealth</i>	14,440,300 00
<i>Real estate of the City of Boston</i>	105,906,000 00
<i>Personal property of the City of Boston</i>	50,460,055 00
<i>Real estate of houses of religious worship</i>	21,487,500 00
<i>Real estate of charitable, scientific, and literary corporations</i>	28,315,500 00
<i>Personal property of charitable, scientific, and literary corporations</i>	36,338,369 00
Total exempt valuation, ...	<u>280,988,924 00</u>
Total valuation as of May 1, 1905	<u><u>\$1,603,343,864 00</u></u>

THE RATE OF ASSESSMENT AND TAXES COMMITTED TO THE COLLECTOR.

The rate of taxation needed to raise the amount of the several warrants, and the overlay authorized by section 55

of chapter 12 of the Public Statutes, as amended by chapter 226 of the Acts of the year 1887, was determined by the assessors to be 16 per cent., or \$16 per \$1,000; of this rate \$1.87 was for state, 93 cents for county, and \$13.20 for the city tax.

The <i>land</i> , marsh and flats, valuation of \$618,649,550, at \$16 per \$1,000, gave assessment amounting to	\$9,898,392 80
The <i>dwellings</i> , stores and other structures, valuation of \$402,781,650, at \$16 per \$1,000, gave assessment amounting to	6,444,506 40
Total tax, real estate assessment	\$16,342,899 20

The <i>personal estate</i> valuation of \$238,314,482, at \$16 per \$1,000, gave assessment amounting to	3,813,031 71
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The <i>total</i> valuation of \$1,259,745,681, at \$16 per \$1,000, gave a total property tax of	\$20,155,930 91
183,359 male polls, at \$2 each, amounted to	366,718 00

The taxes as determined by the assessors, when the rate for the year was fixed, and their list and warrant therefor was committed to the collector, aggregated	\$20,522,648 91
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<i>Supplementary assessments</i> added under the provisions of chapter 19, section 11, as amended chapter 294, Acts 1894, for omitted persons, 62 polls	124 00
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And \$500 personal estate	8 00
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<i>Supplementary assessments</i> of omitted estates added in accordance with the provisions of section 85, chapter 12, of the Revised Laws, \$12,400 real estate	198 40
--	--------

And \$1,149,500 of personal estate	18,392 00
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The total taxes committed to the collector for the financial year 1905-06 amounted to	\$20,541,371 31
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ASSETS OF THE CITY OF BOSTON.

(As returned to Tax Commissioner under Section 96, Chapter 12,
Revised Laws.)

CLASSIFICATION.

Actual.

Sinking and consolidated street improvement funds, as per Auditor's report	\$30,383,612 58
Salable lands and land in charge of the Board of Street Commissioners	1,738,400 00
	\$32,122,012 58

Nominal.

School-houses, including per- sonal	\$16,503,300 00
Public Library, including per- sonal	5,557,400 00
Other public buildings, including personal	23,558,500 00
Public grounds, including per- sonal	¹ 576,000 00
Playgrounds	1,385,300 00
Subway	10,200,000 00
Subway locations	2,085,400 00
Cemeteries	1 00
Water works	15,500,000 00
Fire apparatus	510,000 00
Fire-alarm	190,000 00
Miscellaneous	2,100,000 00
Trust Funds	2,875,698 67
Betterments pledged	1,307,744 30
	82,349,343 97
Total	\$114,471,356 55

¹ Item includes only Washington and Lowell squares.

The parks of the city, January 31, 1906, had cost \$17,406,509.53 for land and construction. The playgrounds, \$1,118,239.57.

Assessors' Valuation of the Real and Personal Estates and Number of Polls in Each of the Twenty-five Wards of the City, and the Taxes Assessed thereon, as of the first day of May, in the year 1905. Rate \$16.00 per \$1,000. Original Assessments.

WARDS.	Polls.	Valuation Real Estate.	Valuation Personal Estate.	Valuation Total.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	7,368	\$13,411,300	\$868,600	\$14,279,900	\$14,736	\$214,580 80	\$13,897 60	\$243,214 40
2.....	6,311	16,200,000	771,800	16,971,800	12,622	259,200 00	12,348 80	284,170 80
3.....	4,208	9,978,000	873,400	10,851,400	8,416	159,648 00	13,974 40	182,038 40
4.....	4,103	12,795,400	746,000	13,541,400	8,206	204,726 40	11,936 00	224,868 40
5.....	4,175	12,351,900	2,156,600	14,508,500	8,350	197,630 40	34,505 60	240,486 00
6.....	10,532	158,990,500	35,786,300	194,776,800	21,064	2,543,848 00	572,580 80	3,137,492 80
7.....	6,070	257,709,200	54,567,000	312,276,200	12,140	4,123,347 20	873,072 00	5,008,559 20
8.....	10,087	30,547,800	3,013,400	33,561,200	20,174	488,764 80	48,214 40	557,153 20
9.....	9,002	24,377,100	1,342,900	25,720,000	18,004	390,033 60	21,486 40	429,524 00
10.....	8,624	60,459,800	4,709,200	65,169,000	17,248	967,356 80	75,347 20	1,059,952 00
11.....	6,209	114,320,800	73,554,300	187,875,100	12,418	1,829,132 80	1,176,868 80	3,018,419 60
12.....	7,588	22,628,600	3,227,200	25,855,800	15,176	362,057 60	51,635 20	428,868 80
13.....	6,954	25,214,300	4,231,700	29,446,000	13,908	403,428 80	67,707 20	485,044 00
14.....	6,416	12,758,400	777,600	13,536,000	12,832	204,134 40	12,441 60	229,408 00
15.....	5,770	9,331,500	651,300	9,982,800	11,540	149,304 00	10,420 80	171,264 80
16.....	6,458	14,743,600	1,315,900	16,059,500	12,916	235,897 60	21,054 40	269,868 00
17.....	6,920	18,421,000	1,248,200	19,669,200	13,840	294,736 00	19,971 20	328,547 20
18.....	6,836	16,933,100	1,304,400	18,237,500	13,672	270,929 60	20,870 40	305,472 00
19.....	8,028	23,410,000	2,923,900	26,333,900	16,056	374,560 00	46,782 40	437,398 40
20.....	12,273	37,090,500	5,722,800	42,813,300	24,546	593,448 00	91,564 80	709,558 80
21.....	7,950	26,756,900	5,632,100	32,389,000	15,900	428,110 40	90,113 60	534,124 00
22.....	8,275	21,915,200	4,427,500	26,342,700	16,550	350,643 20	70,840 00	438,033 20
23.....	7,163	24,733,900	7,391,400	32,125,300	14,320	395,742 40	118,262 40	528,330 80
24.....	9,283	28,233,400	3,082,400	31,315,800	18,566	451,734 40	49,318 40	519,618 80
25.....	6,756	28,119,000	6,043,200	34,162,200	13,512	449,904 00	96,691 20	560,107 20
Bank	183,359	\$1,021,431,200	\$226,369,100	\$1,247,800,300	\$366,718	\$16,342,899 20	\$3,621,905 60	\$20,331,522 80
Stock.	.....	.....	11,945,381	11,945,381	.....	.....	191,126 11	191,126 11
	183,359	\$1,021,431,200	\$238,314,481	\$1,259,745,681	\$366,718	\$16,342,899 20	\$3,813,031 71	\$20,522,648 91

**Gain and Loss, Real, Personal, and Polls, by Wards, 1905,
Compared with 1904.**

WARDS.	Gain, Real.	Gain, Personal.	Loss, Personal.	Total Gain, Real and Personal.	Gain, Polls.
1.....	\$121,400	.....	\$10,400	\$111,000	175
2.....	190,400	.....	79,000	111,400	4
3.....	Loss, 253,000	\$24,600	.....	Loss, 228,400	Loss, 94
4.....	128,100	29,800	.....	157,900	Loss, 25
5.....	Loss, 265,000	.....	36,200	Loss, 301,200	40
6.....	4,079,300	587,500	.....	4,666,800	148
7.....	6,648,400	1,636,800	.....	8,285,200	28
8.....	408,400	105,500	.....	513,900	366
9.....	Loss, 241,600	.....	43,800	Loss, 285,400	270
10.....	231,700	561,600	.....	793,300	96
11.....	2,873,300	1,837,600	.....	4,710,900	Loss, 149
12.....	Loss, 399,500	112,600	.....	Loss, 286,900	21
13.....	138,100	226,500	.....	364,600	Loss, 77
14.....	396,400	23,300	.....	419,700	15
15.....	Loss, 37,300	43,800	.....	6,500	115
16.....	63,000	16,600	.....	79,600	85
17.....	64,200	.....	155,400	Loss, 91,200	Loss, 122
18.....	Loss, 189,000	.....	5,400	Loss, 194,400	Loss, 109
19.....	700	.....	166,600	Loss, 165,900	Loss, 45
20.....	661,400	989,900	.....	1,651,300	454
21.....	Loss, 332,200	52,400	.....	Loss, 279,800	168
22.....	109,900	419,800	.....	529,700	36
23.....	161,500	805,200	.....	966,700	184
24.....	462,000	165,500	.....	627,500	217
25.....	287,700	446,100	.....	733,800	121
Bank stock.....	.....	.....	104,480	Loss, 104,480	.....
Totals	\$15,308,300	\$8,085,100	\$601,280	\$22,792,120	1,922

**Supplementary Assessments of Polls and omitted Estates in
each of the Twenty-five Wards of the City, and the Taxes
assessed thereon, as of the first day of May, in the year
1905. Rate \$16.00 per \$1,000.**

WARDS.	Polls.	Valuation, Real Estate.	Valuation, Personal Estate.	Total Valuation, Real and Personal Estate.	Tax on Polls.	Tax on Real Estate.	Tax on Personal Estate.	Total Tax.
1.....	1	.....	.....	.....	\$2 00	.....	.....	\$2 00
2.....	6	\$300	.....	\$300	12 00	\$4 80	.....	16 80
3.....	2	.....	.....	.....	4 00	.....	\$8 00	4 00
4.....	.....	.....	\$500	500	.....	.....	.....	8 00
5.....	1	.....	.....	.....	2 00	.....	.....	2 00
6.....	5	.....	146,100	146,100	10 00	.....	2,337 60	2,347 60
7.....	6	12,000	36,800	48,800	12 00	192 00	588 80	792 80
8.....	2	.....	900	900	4 00	.....	14 40	18 80
9.....	4	.....	2,000	2,000	8 00	.....	32 00	40 00
10.....	1	.....	84,500	84,500	2 00	.....	1,352 00	1,354 00
11.....	9	.....	678,000	678,000	18 00	.....	10,848 00	10,866 00
12.....	5	.....	151,000	151,000	10 00	.....	2,416 00	2,426 00
13.....	.....	.....	.....	.....	.....	.....	.....	.....
14.....	.....	.....	.....	.....	.....	.....	.....	.....
15.....	1	.....	.....	.....	2 00	.....	.....	2 00
16.....	1	100	20,000	20,100	2 00	1 60	320 00	323 20
17.....	6	.....	10,300	10,300	12 00	.....	164 80	176 80
18.....	1	.....	.....	.....	2 00	.....	.....	2 00
19.....	1	.....	.....	.....	2 00	.....	.....	2 00
20.....	3	.....	1,000	1,000	6 00	.....	16 00	22 00
21.....	3	.....	3,200	3,200	6 00	.....	51 20	57 20
22.....	.....	.....	500	500	.....	.....	8 00	8 00
23.....	2	.....	200	200	4 00	.....	3 20	7 20
24.....	.....	.....	15,000	15,000	.....	.....	240 00	240 00
25.....	2	.....	.....	.....	4 00	.....	.....	4 00
Totals..	62	\$12,400	\$1,150,000	\$1,162,400	\$124 00	\$198 40	\$18,400 00	\$18,722 40

**Valuations Land and Buildings, 1905, by Wards, Compared
with 1904.**

WARDS.	1905			1904		
	Value Land.	Value Buildings.	Total Valuation.	Value Land.	Value Buildings.	Total Valuation.
1.....	\$5,827,400	\$7,583,900	\$13,411,300	\$5,784,400	\$7,505,500	\$13,289,900
2.....	8,485,400	7,714,600	16,200,000	8,421,800	7,587,800	16,009,600
3.....	6,075,100	3,902,900	9,978,000	5,881,100	4,349,900	10,231,000
4.....	6,893,900	5,901,500	12,795,400	6,867,200	5,800,100	12,667,300
5.....	7,150,700	5,201,200	12,351,900	7,224,400	5,392,500	12,616,900
6.....	118,123,300	40,867,200	158,990,500	115,065,900	39,845,300	154,911,200
7.....	193,766,850	63,942,350	257,709,200	188,641,050	62,419,750	251,060,800
8.....	18,753,000	11,794,800	30,547,800	18,475,900	11,663,500	30,139,400
9.....	11,523,600	12,853,500	24,377,100	11,727,800	12,890,900	24,618,700
10.....	35,849,900	24,609,900	60,459,800	35,139,300	25,088,800	60,228,100
11.....	64,685,800	49,635,000	114,320,800	62,101,600	49,345,900	111,447,500
12.....	9,983,100	12,645,500	22,628,600	10,090,600	12,937,500	23,028,100
13.....	15,609,600	9,604,700	25,214,300	15,616,100	9,460,100	25,076,200
14.....	4,211,100	8,547,300	12,758,400	4,024,800	8,337,200	12,362,000
15.....	3,474,000	5,857,500	9,331,500	3,521,300	5,847,500	9,368,800
16.....	5,465,600	9,278,000	14,743,600	5,447,900	9,232,700	14,680,600
17.....	8,320,300	10,100,700	18,421,000	8,277,900	10,078,900	18,356,800
18.....	8,521,900	8,411,200	16,933,100	8,666,800	8,455,300	17,122,100
19.....	11,773,200	11,636,800	23,410,000	11,883,000	11,526,300	23,409,300
20.....	14,024,600	23,065,900	37,090,500	14,034,300	22,394,800	36,429,100
21.....	10,605,000	16,151,900	26,756,900	10,817,600	16,271,500	27,089,100
22.....	9,219,000	12,696,200	21,915,200	9,194,300	12,611,000	21,805,300
23.....	12,741,700	11,992,200	24,733,900	12,826,500	11,745,900	24,572,400
24.....	11,971,800	16,261,600	28,233,400	11,827,000	15,944,400	27,771,400
25.....	15,593,700	12,525,300	28,119,000	15,547,900	12,283,400	27,831,300
Totals..	\$618,649,550	\$402,781,650	\$1,021,431,200	\$607,106,450	\$399,016,450	\$1,006,122,900

**Gain and Loss of Land and Buildings by Wards,
1905-1904.**

WARDS.	Land.	Buildings.	Total.
1.....	\$43,000	\$78,400	\$121,400
2.....	63,600	126,800	190,400
3.....	194,000	Loss 447,000	Loss 253,000
4.....	26,700	101,400	128,100
5.....	Loss 73,700	Loss 191,300	Loss 265,000
6.....	3,057,400	1,021,900	4,079,300
7.....	5,125,800	1,522,600	6,648,400
8.....	277,100	131,300	408,400
9.....	Loss 204,200	Loss 37,400	Loss 241,600
10.....	710,600	Loss 478,900	231,700
11.....	2,584,200	289,100	2,873,300
12.....	Loss 107,500	Loss 292,000	Loss 399,500
13.....	Loss 6,500	144,600	138,100
14.....	186,300	210,100	396,400
15.....	Loss 47,300	10,000	Loss 37,300
16.....	17,700	45,300	63,000
17.....	42,400	21,800	64,200
18.....	Loss 144,900	Loss 44,100	Loss 189,000
19.....	Loss 109,800	110,500	700
20.....	Loss 9,700	671,100	661,400
21.....	Loss 212,600	Loss 119,600	Loss 332,200
22.....	24,700	85,200	109,900
23.....	Loss 84,800	246,300	161,500
24.....	144,800	317,200	462,000
25.....	45,800	241,900	287,700
Totals.....	\$11,543,100	\$3,765,200	\$15,308,300

Valuation Property of the United States of America, 1905.

WARDS.	Land.	Buildings.	Total.
2	\$417,500	\$10,351,500	\$10,769,000
3	5,308,000	1,329,200	6,637,200
6	3,935,000	2,700,000	6,635,000
Totals	\$9,660,500	\$14,380,700	\$24,041,200

Valuation Property of the Commonwealth of Massachusetts, 1905.

WARDS.	Land.	Buildings.	Total.
1	\$5,600	\$196,500	\$202,100
2	186,800	.....	186,800
4	6,400	73,000	79,400
5	456,100	633,200	1,089,300
6	8,000	.....	8,000
8	2,566,600	2,811,800	5,378,400
13	4,036,100	18,000	4,054,100
14	793,100	.....	793,100
19	56,200	450,000	506,200
23	81,800	1,500	83,300
24	41,100	4,000	45,100
25	966,500	1,048,000	2,014,500
Totals	\$9,204,300	\$5,236,000	\$14,440,300

Valuation of City Property, 1905.

WARDS.	Land.	Buildings.	Total.
1	\$681,600	\$905,100	\$1,586,700
2	1,582,200	2,050,200	3,632,400
3	291,000	372,500	663,500
4	597,800	182,100	779,900
5	235,200	168,100	403,300
6	10,866,500	4,385,700	15,252,200
7	48,216,800	447,700	48,664,500
8	2,312,000	1,699,400	4,011,400
9	499,500	471,400	970,900
10	769,400	839,600	1,609,000
11	1,905,000	2,436,200	4,341,200
12	1,575,200	2,823,800	4,399,000
13	167,100	504,000	671,100
14	493,400	897,300	1,390,700
15	348,800	554,200	903,000
16	362,800	450,500	813,300
17	395,500	373,800	769,300
18	579,900	654,100	1,234,000
19	595,900	666,500	1,262,400
20	662,500	1,822,300	2,484,800
21	320,700	346,600	667,300
22	439,100	729,800	1,168,900
23	2,786,900	1,631,700	4,418,600
24	1,034,700	1,168,400	2,203,100
25	895,500	710,000	1,605,500
Totals	\$78,615,000	\$27,291,000	\$105,906,000

Valuation of Church Property, 1905.

WARDS.	Land.	Buildings.	Total.
1	\$51,100	\$182,500	\$233,600
2	48,000	226,500	274,500
3	22,400	72,700	95,100
4	21,900	53,100	75,000
5	97,800	228,300	326,100
6	2,583,900	456,100	3,040,000
7	2,853,000	559,400	3,412,400
8	164,900	124,800	289,700
9	324,900	762,100	1,087,000
10	777,000	766,400	1,543,400
11	3,252,500	1,975,300	5,227,800
12	444,700	597,700	1,042,400
13	42,300	122,000	164,300
14	91,300	257,500	348,800
15	47,400	106,200	153,600
16	84,900	268,500	353,400
17	79,700	116,400	196,100
18	210,000	133,900	343,900
19	115,800	353,000	468,800
20	139,600	291,000	430,600
21	220,500	403,000	623,500
22	163,500	322,600	486,100
23	92,600	354,300	446,900
24	121,100	354,500	475,600
25	103,900	245,000	348,900
Totals	\$12,154,700	\$9,332,800	\$21,487,500

**Valuation of Property, Charitable, Literary, Benevolent
Institutions, etc., Including Cemeteries.**

WARDS.	Land.	Buildings.	Total.
1	\$20,600	\$68,200	\$88,800
2	381,000	129,900	510,900
3	231,500	.....	231,500
4	55,300	108,000	163,300
5	35,500	66,200	101,700
6	1,486,300	517,200	1,953,500
7	1,462,100	794,800	2,256,900
8	1,269,400	1,202,100	2,471,500
9	328,400	334,100	662,500
10	3,177,600	2,119,000	5,296,600
11	3,289,300	975,400	4,264,700
12	676,900	1,208,500	1,885,400
13	48,600	117,700	166,300
14	65,600	38,000	103,600
15	204,800	443,400	648,200
16	49,300	31,000	80,300
17	136,300	165,600	301,900
18	159,300	194,500	353,800
19	998,500	1,298,600	2,297,100
20	212,000	254,300	466,300
21	23,600	45,000	68,600
22	524,400	489,200	1,013,600
23	842,800	415,500	1,258,300
24	461,000	78,000	539,000
25	347,700	783,500	1,131,200
Totals	\$16,437,800	\$11,877,700	\$28,315,500

Under section 5, chapter 12, of the Revised Laws
returns were made by the officers of Charitable,
Literary, and Scientific Institutions, showing

receipts	\$7,600,600
Expenditures	7,561,451
Schedule "A" real estate owned and occupied .	21,801,068
Schedule "B" real estate owned and not occupied	15,277,401
Schedule "C" personal estate	36,338,369

Table Showing Valuations, Land and Buildings, for Twenty-five Years.

	Value Land.	Value Buildings.	Total Value.
1905	\$618,642,250	\$402,775,450	\$1,021,417,700
1904	607,106,450	399,016,450	1,006,122,900
1903	594,599,750	390,960,550	985,560,300
1902	573,193,150	384,303,750	957,496,900
1901	547,246,600	377,790,900	925,037,500
1900	532,933,500	369,557,200	902,490,700
1899	507,596,250	359,213,450	866,809,700
1898	482,747,000	347,486,900	830,233,900
1897	468,406,850	335,453,700	803,860,550
1896	447,169,700	323,092,000	770,261,700
1895	433,694,900	311,056,150	744,751,050
1894	422,132,850	301,611,000	723,743,850
1893	417,280,175	290,482,100	707,762,275
1892	399,170,175	281,109,700	680,279,875
1891	381,299,825	268,938,550	650,238,375
1890	365,547,975	254,442,300	619,990,275
1889	350,404,975	243,395,000	593,799,975
1888	328,465,175	234,548,100	563,013,275
1887	322,207,075	224,964,100	547,171,175
1886	301,622,275	215,881,000	517,503,275
1885	288,825,450	207,148,250	495,973,700
1884	285,969,800	202,160,800	488,130,600
1883	282,331,100	195,987,800	478,318,900
1882	278,240,950	189,463,200	467,704,150
1881	272,734,600	182,654,000	455,388,600

ABATEMENTS.

The amount of abatements from all the foregoing assessments to January 31, 1906, was

Polls	\$458 00
Real Estate	81,314 24
Personal Estate	55,630 00
Total	<u>\$137,402 24</u>

AVERAGE OF ASSESSORS' VALUATION FOR THREE YEARS.

In accordance with the requirements of section 5 of chapter 5 of the Revised Ordinances of 1898, as amended 1900, we herewith include a statement of the assessed valuation of the taxable property in the City of Boston for each of the preceding three years, the abatements thereon allowed previous to the thirty-first day of December preceding, and the average of such valuations reduced by such abatements.

Year.	Valuations.	Abatements.
1903	\$1,221,749,923 35	\$13,229,600 00
1904	1,238,350,962 00	12,263,600 00
1905	1,260,908,081 00	7,228,100 00
Totals	<u>\$3,721,008,966 35</u>	<u>\$32,721,300 00</u>
Less abatements	32,721,300 00	
	<u>\$3,688,287,666 35</u>	

Divided by three gives \$1,229,429,222.11 — average valuation for three years, less abatements.

TAXATION OF CORPORATE PROPERTY.

In accordance with the provisions of section 93 of chapter 12 of the Revised Laws, the assessors in August, 1905, returned to the tax commissioner of the Commonwealth the names of 447 Massachusetts corporations located in Boston, "with a statement in detail of the works, structures, real estate, and machinery owned by each of said corporations . . . with the value thereof," amounting to

Real Estate	\$144,462,210
Machinery	24,202,200
Total	<u>\$168,664,410</u>

BANKS.

Under the provisions of section 9 of chapter 14 of the Revised Laws, the Board assessed the shares of the forty-four national banks of Boston as follows:

	No. of Shares.	Valuation.	Amount of Tax.
Boston	97,895.18 $\frac{2}{3}$	\$11,945,381 89	\$191,126 11
All other cities and towns,	236,604.81 $\frac{1}{3}$	32,686,118 11	522,977 89
Total	<u>344,500.00</u>	<u>\$44,631,500 00</u>	<u>\$714,104 00</u>

Section 15 of said chapter provides that 1 per cent. on the amount collected shall be paid "for the expenses of assessing and collecting" that portion of the tax which is not retained by the city or town where the banks are located. The amount of \$5,323.17 can be added to the revenue of the city from this source, as only slight changes are found necessary in the adjustment of the bank taxes with the state authorities.

SPECIAL ASSESSMENTS.

Street, Sidewalk, and Sewer Assessments.

Under the operation of the existing laws the following amounts were certified to the assessors by the city collector as remaining unpaid one year after the date of assessment:

Street construction assessments	\$57,945 35
For sewer assessments	92,838 35
	<u>\$150,783 70</u>

The several assessments were duly apportioned, and a sum equal to 9 per cent. of each assessment, with the required interest, was included in the tax bills which were issued for the tax on the estates which were liable.

The tenth apportionment of sewer assessments, certified in 1896, amounted to, \$2,866 66	
Interest	1,433 36
	<u>\$4,300 02</u>
The tenth apportionment of sidewalk assessments, certified in 1896, amounted to	\$16 84
Carried forward	<u>\$16 84</u> <u>\$4,300 02</u>

<i>Brought forward</i>	\$16 84	\$4,300 02
Interest	8 42	
		25 26
The ninth apportionment of sewer assessments, certified in 1897, amounted to, \$3,659 89		
Interest	1,833 94	
		5,493 83
The ninth apportionment of street construction assessments, certified in 1897, amounted to	\$643 90	
Interest	321 97	
		965 87
The eighth apportionment of sewer assessments, certified in 1898, amounted to	\$2,452 20	
Interest	1,194 16	
		3,646 36
The eighth apportionment of street construction assessments, certified in 1898, amounted to	\$460 09	
Interest	230 05	
		690 14
The seventh apportionment of sewer assessments, certified in 1899, amounted to	\$5,065 65	
Interest	2,785 81	
		7,851 46
The seventh apportionment of street construction assessments, certified in 1899, amounted to	\$1,417 86	
Interest	786 66	
		2,204 52
The sixth apportionment of sewer assessments, certified in 1900, amounted to, \$1,999 38		
Interest	1,094 04	
		3,093 42
The sixth apportionment of street construction assessments, certified in 1900, amounted to	\$1,223 98	
Interest	679 86	
		1,903 84
The fifth apportionment of sewer assessments, certified in 1901, amounted to	\$8,553 02	
Interest	4,744 47	
		13,297 49
The fifth apportionment of street construction assessments, certified in 1901, amounted to	\$2,391 78	
<i>Carried forward</i>	\$2,391 78	\$43,472 21

ASSESSING DEPARTMENT.

21

<i>Brought forward</i>	\$2,391 78	\$43,472 21
Interest	1,322 97	
		3,714 75
The fourth apportionment of sewer assessments, certified in 1902, amounted to	\$8,221 30	
Interest	4,568 05	
		12,789 35
The fourth apportionment of street construction assessments, certified in 1902, amounted to	\$2,761 12	
Interest	1,533 99	
		4,295 11
The third apportionment of sewer assessments, certified in 1903, amounted to	\$4,487 24	
Interest	2,492 98	
		6,980 22
The third apportionment of street construction assessments, certified in 1903, amounted to	\$1,639 13	
Interest	910 64	
		2,549 77
The second apportionment of sewer assessments, certified in 1904, amounted to	\$5,139 38	
Interest	2,855 16	
		7,994 54
The second apportionment of street construction assessments, certified in 1904, amounted to	\$65,092 49	
Interest	36,157 72	
		101,250 21
The first apportionment of sewer assessments certified in 1905, amounted to	\$8,145 47	
Interest	6,366 92	
		14,512 39
The first apportionment of street construction assessments, certified in 1905, amounted to	\$5,190 52	
Interest	3,056 75	
		8,247 27
Total amount committed to Collector		\$205,805 82

STREET RAILWAY ASSESSMENTS.

Under chapter 578 of Acts of 1898 there is paid to the City of Boston by

Boston and Northern Street Railway Company .	\$807 64
Old Colony Street Railway Company . . .	124 41
Union Freight Railway Company . . .	2,029 11
Total	<u>\$2,961 16</u>

The Boston Elevated Railway, and all railways now owned or operated by it, are, for twenty-five years from June 10, 1897, exempt from the action of this statute, but said railways pay, under chapter 500 of the Acts of 1897, a very similar tax to the Commonwealth, which tax is distributed by the treasurer of the Commonwealth among the cities and towns in which said railroads operate. Boston's proportion of this tax is \$67,326.57.

There was also credited to the City of Boston by the treasurer of the Commonwealth the sum of \$433,455.45, being the city's share of franchise tax on street railways under chapter 14 of the Revised Laws.

RECEIPTS AND EXPENDITURES.

There have been no receipts in this department other than the money appropriated for its current expenses. The appropriation was . . .	\$182,000 00
The expenditures for the financial year for salaries, compensation of assistant assessors, clerk-hire, books, stationery, and incidentals have amounted to	183,211 87
<i>Deficit</i>	<u>\$1,211 87</u>

Respectfully submitted,

GEORGE A. COMINS, *Chairman*,
 CHARLES E. FOLSOM, *Secretary*,
 JOHN J. MURPHY,
 EDWARD B. DAILY,
 SAMUEL HICHBORN,
 JOHN H. DONOVAN,
 JAMES BUCKNER,
 FREDERICK L. SMITH,
 FREDERICK H. TEMPLE,
Assessors of the City of Boston.

A P P E N D I X.

ASSESSMENT DISTRICTS FOR THE ASSESSMENT OF MAY 1, 1905.

District 1. — The whole of Ward 1.

District 2. — The whole of Ward 2.

District 3. — The whole of Ward 3.

District 4. — The whole of Ward 4.

District 5. — The whole of Ward 5.

District 6. — That part of Ward 6 lying northerly of a line beginning at the junction of Traverse and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line.

District 7. — That part of Ward 6 lying southerly and easterly of a line beginning at the junction of School and Washington streets; thence through the centre lines of Washington, Hanover and Richmond streets, Atlantic and Eastern avenues to the Harbor Commissioners' line.

District 8. — That part of Ward 6 lying southerly and westerly of a line beginning at the junction of Traverse and Beverly streets; thence by the centre lines of Beverly, Cooper, Salem, Parmenter, Hanover, and Washington streets to the boundary line of Ward 7.

District 9. — That part of Ward 7 lying northerly and easterly of a line beginning at Broadway bridge; thence by the centre lines of Broadway Extension, Albany, Kingston, Summer, and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6.

District 10. — That part of Ward 7 lying northerly and westerly of a line beginning at the junction of Pleasant and Eliot streets; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach, Kingston, and Otis streets, Winthrop square, and Devonshire street to the boundary line of Ward 6.

District 11. — That part of Ward 7 lying southerly of a line beginning at the junction of Pleasant street and Eliot street; thence by the centre lines of Eliot, Kneeland, Harrison avenue, Beach to Albany street; thence by the centre line of Albany street to the boundary line of Ward 9.

District 12. — That part of Ward 8 lying northerly and easterly of a line beginning at Craigie's bridge; thence by the centre

lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6.

District 13.—That part of Ward 8 lying southerly and westerly of a line beginning at Craigie's bridge; thence by the centre lines of Leverett, Green, Chambers, and Cambridge streets to the boundary line of Ward 6.

District 14.—That part of Ward 9 lying northeasterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre line of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12.

District 15.—That part of Ward 9 lying southwesterly of a line beginning at the intersection of Tremont and Dwight streets; thence by the centre lines of Dwight, Groton, Washington, Dover, Fay, Harrison avenue, Bristol and Albany streets to the boundary line of Ward 12.

District 16.—That part of Ward 10 lying southerly and easterly of the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad, and the location extended to Stanhope street; thence by the centre line of Stanhope street and the centre line of Berkeley street to the boundary line of Ward 11.

District 17.—That part of Ward 10 lying northerly and westerly of the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad, and the location extended to Stanhope street; thence by the centre line of Stanhope street and the centre line of Berkeley street to the boundary line of Ward 11.

District 18.—That part of Ward 11 lying easterly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10.

District 19.—That part of Ward 11 lying westerly of a line beginning at the Charles river; thence by the centre line of Clarendon street to the boundary line of Ward 10.

District 20.—The whole of Ward 12.

District 21.—That part of Ward 13 lying southerly and westerly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorchester avenue, West First, C, West Seventh, and D streets to the boundary line of Ward 15.

District 22.—That part of Ward 13 lying northerly and easterly of a line beginning at the intersection of Fort Point channel and Dorchester avenue; thence by the centre lines of Dorches-

ter avenue, West First, C, West Seventh and D streets to the boundary line of Ward 15.

District 23. — The whole of Ward 14.

District 24. — The whole of Ward 15.

District 25. — That part of Ward 16 lying northerly and easterly of the centre lines of Norfolk and Cottage streets.

District 26. — That part of Ward 16 lying southerly and westerly of the centre lines of Norfolk and Cottage streets.

District 27. — The whole of Ward 17.

District 28. — The whole of Ward 18.

District 29. — That part of Ward 19 lying northerly and westerly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue, Tremont street, and the centre line of the location of the Providence Division of the New York, New Haven & Hartford railroad to Prentiss street.

District 30. — That part of Ward 19 lying southerly and easterly of a line beginning at the boundary line between Boston and Brookline; thence by the centre lines of Huntington avenue and Tremont street and the centre line of the location of the Providence Division of the New York, New Haven & Hartford railroad to Prentiss street.

District 31. — That part of Ward 20 lying northerly and easterly of a line beginning at the boundary line of Ward 16, at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford railroad; thence by the centre line of said railroad and the centre lines of Washington, Bowdoin, Topliff, Longfellow, Draper, Robinson, Adams, Ellet streets and Dorchester avenue to the boundary line of Ward 24.

District 32. — That part of Ward 20 lying southerly and westerly of a line beginning at the boundary line of Ward 16 at the junction of Quincy street and the Midland Division of the New York, New Haven & Hartford railroad; thence by the centre line of said railroad and the centre lines of Washington, Bowdoin, Topliff, Longfellow, Draper, Robinson, Adams, Ellet streets and Dorchester avenue to the boundary line of Ward 24.

District 33. — That part of Ward 21 lying northerly of a line beginning at the junction of Washington and Valentine streets; thence by the centre lines of Washington, Dale, Warren and Savin streets to the boundary line of Ward 16.

District 34. — That part of Ward 21 lying southerly of a line beginning at the junction of Washington and Valentine streets;

thence through Washington, Dale, Warren and Savin streets to the boundary line of Ward 16.

District 35.— That part of Ward 22 lying northerly and easterly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street, the boundary line of Ward 23.

District 36.— That part of Ward 22 lying southerly and westerly of a line beginning at the junction of Day street and Grotto Glen; thence by the centre lines of Day and Centre streets and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street, the boundary line of Ward 23.

District 37.— That part of Ward 23 lying northerly and easterly of a line beginning at the boundary line between Boston and Newton; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street.

District 38.— That part of Ward 23 lying southerly and easterly of a line beginning at the boundary line between Boston and Hyde Park; thence by the centre lines of Metropolitan avenue, Kittredge and Norfolk streets and Dudley avenue, and the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford railroad, and the centre line of location of the Providence Division of the New York, New Haven & Hartford railroad to Green street.

District 39.— That part of Ward 23 lying southerly and westerly of a line beginning at the boundary line between Newton and Boston; thence by the centre lines of Baker, Gardner and Spring streets, the centre line of location of the West Roxbury Branch, Providence Division of the New York, New Haven & Hartford railroad, the centre lines of Dudley avenue, Norfolk and Kittredge streets and Metropolitan avenue to the boundary line of Hyde Park.

District 40.— That part of Ward 24 lying northerly and easterly of a line beginning at the junction of Dorchester avenue and Greenwich street; thence by the centre lines of Dorchester avenue, Ashmont, Carruth, New Minot, Adams and Granite streets to the ward line in Neponset river, the boundary line of Milton.

District 41.— That part of Ward 24 lying within the following described lines: Beginning at the boundary line between Boston

and Milton ; thence by the centre lines of Washington, Morton, Corbet, Norfolk and Centre streets, Centre and Dorchester avenues, Ashmont, Carruth, New Minot, Adams and Granite streets to the boundary line between Boston and Milton.

District 42. — That part of Ward 24 lying southerly and westerly of a line beginning at the junction of Talbot avenue and Norfolk street ; thence by the centre lines of Norfolk, Corbet, Morton and Washington streets to the boundary lines between Boston and Milton.

District 43. — That part of Ward 25 lying northerly and easterly of a line beginning at the boundary line between Boston and Watertown ; thence by the centre lines of North Beacon, Parsons, Washington and Cambridge streets to Charles river, the boundary line between Boston and Cambridge.

District 44. — That part of Ward 25 lying southerly and westerly of a line beginning at the boundary line between Cambridge and Boston ; thence by the centre lines of Cambridge, Washington, Parsons and North Beacon streets to Charles river, the boundary line between Boston and Watertown.

First and Second Assistant Assessors for the Year 1905. First Assistant Assessors Appointed for a Term of Three Years, from May 1, 1905. Second Assistant Assessors Appointed One Year, from May 1, 1905.

District.	Ward.	Part.	First Assistant Assessor.	Second Assistant Assessor.
1	1	...	Charles A. Tilden.	Thomas Sexton.
2	2	...	Thomas O. McEnaney.	Alfred L. Whitney.
3	3	...	Benjamin F. Bowditch.	John P. Cottrell.
4	4	...	Philip O'Brien.	Lucian J. Priest.
5	5	...	John J. Tague.	Warren B. Hadley.
6	6	1	Matthew Binney, Jr.	James McNulty.
7	6	2	Joseph D. Dillworth.	Saverio R. Romano.
8	6	3	Edwin R. Spinney.	Edward A. Rogan.
9	7	1	Nathan P. Ryder.	Daniel J. Falvey.
10	7	2	Alexander P. Brown.	William J. Keenan.
11	7	3	Henry J. Ireland.	Walter L. Sears.
12	8	1	Thomas H. Bond.	Hyman Weinberg.
13	8	2	William H. Cuddy.	Michael J. Toumey.
14	9	1	James F. Morgan.	Charles F. Holmes.
15	9	2	Terence F. Feeley.	Frederick A. H. Bennett.
16	10	1	Charles J. Dowd.	James A. Tighe.
17	10	2	James H. Phelan.	John J. Devlin.
18	11	1	James I. Moore.	Frederick F. Smith.
19	11	2	William H. Allen.	John J. Fay.
20	12	1	Timothy W. Murphy.	Thomas A. Crowe.
21	13	1	John H. Giblin.	Charles H. Turner.
22	13	2	Roger H. Scannell.	Joseph F. Ripp.
23	14	1	John C. Cook.	James E. Brown.
24	15	1	Charles O. Burrill.	John H. Hout.
25	16	1	William B. Smart.	Simon C. Weil.
26	16	2	A. Glendon Dyar.	John S. McDonough.
27	17	1	William A. Creney.	William M. Humphrey.
28	18	1	Joseph T. Lyons.	John P. Geisheker.
29	19	1	James P. Fox.	John F. Kinney.
30	19	2	Richard F. Hogan.	George W. Crocker.
31	20	1	J. Harris Aubin.	Bartholomew F. Roach.
32	20	2	Joseph T. Preston.	Edward F. Blake.
33	21	1	Alonzo F. Andrews.	Louis Burkhardt.
34	21	2	John H. Griggs.	Harry C. Byrne.
35	22	1	John E. Heslan.	Walter E. Merriam.
36	22	2	Frank S. Pratt.	William Doonan.
37	23	1	Edward P. Butler.	James F. Dowling.
38	23	2	Frederick F. O'Doherty.	George Uriot.
39	23	3	Michael F. Dolan.	Clinton P. Duryea.
40	24	1	Daniel A. Downey.	Albert W. Huebener.
41	24	2	Timothy J. Murphy.	William E. Harvey.
42	24	3	William N. Goodwin.	Michael C. Broughal.
43	25	1	Benjamin M. Fiske.	Patrick F. Carley.
44	25	2	George W. Warren.	William M. Farrington.

TABLE A.

WARDS.	Total Polls.	Poll-tax Payers Owning Property.	Residents on Property. Individuals.	Non-residents on Property. Individuals.	Resident Firms, Trustees, all others, on Property.	Non-resident Firms, Trus- tees, all others, on Property.	Total Number Persons Assessed on Property.
1.....	7,368	933	2,100	282	272	46	2,700
2.....	6,311	538	1,385	142	298	17	1,842
3.....	4,208	330	824	152	172	33	1,181
4.....	4,103	323	891	251	234	51	1,427
5.....	4,175	280	607	62	269	28	966
6.....	10,532	343	1,240	91	2,520	158	4,009
7.....	6,070	163	448	624	2,327	102	3,501
8.....	10,087	870	1,011	97	429	49	1,586
9.....	9,002	342	767	86	365	29	1,247
10.....	8,624	582	1,162	228	366	45	1,801
11.....	6,209	1,682	4,264	602	466	238	5,570
12.....	7,588	411	1,173	215	257	37	1,682
13.....	6,954	352	885	49	301	11	1,246
14.....	6,416	504	1,107	74	349	7	1,537
15.....	5,770	466	1,246	86	303	9	1,644
16.....	6,458	726	1,796	94	224	7	2,121
17.....	6,920	363	1,157	126	254	14	1,551
18.....	6,836	378	903	310	96	26	1,335
19.....	8,028	707	1,725	140	225	2	2,092
20.....	12,273	2,017	4,377	201	752	40	5,370
21.....	7,950	1,152	2,473	571	167	33	3,244
22.....	8,275	922	1,988	84	542	11	2,625
23.....	7,163	1,668	3,425	495	737	53	4,710
24.....	9,283	1,431	3,545	327	621	50	4,543
25.....	6,756	902	1,996	428	397	49	2,870
Totals.....	183,359	18,385	42,495	5,817	12,943	1,145	62,400

Gain or Loss as Compared with Preceding Years.

YEAR.	VALUATION AND RATE.				REAL ESTATE.				PERSONAL ESTATE.				TOTAL.				YEAR.
	Real Estate.	Personal Estate.	Total Valuation.	Rate Tax Per \$1,000.	Increase.	Per cent. Increase.	Decrease.	Per cent. Decrease.	Increase.	Per cent. Increase.	Decrease.	Per cent. Decrease.	Increase.	Per cent. Increase.	Decrease.	Per cent. Decrease.	
1886...	\$517,503,275	\$193,118,060	\$710,621,335	\$12 70	\$21,529,875	4.34	.....	.....	\$3,512,388	1.85	.....	.....	\$25,042,263	3.65	.....	.....	...1886
1887...	547,171,175	200,471,342	747,642,517	13 40	29,667,900	5.73	.....	.....	7,353,282	3.80	.....	.....	37,021,182	5.21	.....	.....	...1887
1888...	563,013,275	201,439,273	764,452,548	13 40	15,842,100	2.89	.....	.....	967,931	.48	.....	.....	16,810,031	2.24	.....	.....	...1888
1889...	593,799,975	201,633,769	795,433,744	12 90	30,786,700	5.46	.....	.....	194,496	.09	.....	.....	30,981,196	4.05	.....	.....	...1889
1890...	619,990,275	202,051,525	822,041,800	13 30	26,190,300	4.41	.....	.....	417,756	.20	.....	.....	26,608,056	3.34	.....	.....	...1890
1891...	650,238,375	204,831,040	855,069,415	12 60	30,248,100	4.87	.....	.....	2,779,515	1.37	.....	.....	33,027,615	4.01	.....	.....	...1891
1892...	680,279,875	213,695,829	893,975,704	12 90	30,041,500	4.62	.....	.....	8,864,789	4.32	.....	.....	38,906,289	4.55	.....	.....	...1892
1893...	707,762,275	216,331,476	924,093,751	12 80	27,482,400	4.03	.....	.....	2,635,645	1.23	.....	.....	30,118,047	3.36	.....	.....	...1893
1894...	723,743,850	204,365,192	928,109,042	12 80	15,981,575	2.25	.....	.....	.....	.....	\$11,966,284	5.53	4,015,291	.43	.....	.....	...1894
1895...	744,751,050	206,616,878	951,367,928	12 80	21,007,200	2.90	.....	.....	2,251,686	1.10	.....	.....	23,258,886	2.50	.....	.....	...1895
1896...	770,261,700	211,008,214	981,269,914	12 90	25,510,650	3.42	.....	.....	4,391,336	2.21	.....	.....	29,901,986	3.14	.....	.....	...1896
1897...	803,860,550	208,721,659	1,012,582,209	13 00	33,598,850	4.36	.....	.....	.....	.....	2,286,555	1.08	31,312,295	3.19	.....	.....	...1897
1898...	830,233,900	205,865,518	1,036,099,418	13 60	26,373,350	3.28	.....	.....	.....	.....	2,856,141	1.36	23,517,209	2.32	.....	.....	...1898
1899...	866,809,700	222,926,552	1,089,736,252	13 10	36,575,800	4.40	.....	.....	17,061,034	8.28	.....	.....	53,636,834	5.17	.....	.....	...1899
1900...	902,490,700	226,685,132	1,129,175,832	14 70	35,681,000	4.11	.....	.....	3,758,580	1.68	.....	.....	39,439,580	3.61	.....	.....	...1900
1901...	925,037,500	227,468,334	1,152,505,834	14 90	22,546,800	2.49	.....	.....	783,202	.34	.....	.....	23,330,002	2.06	.....	.....	...1901
1902...	957,496,900	233,777,716	1,191,274,616	14 80	32,459,400	3.50	.....	.....	6,309,322	2.77	.....	.....	38,768,782	3.36	.....	.....	...1902
1903...	985,560,300	234,897,023	1,220,457,323	14 80	28,063,400	2.93	.....	.....	1,119,307	.47	.....	.....	29,182,707	2.44	.....	.....	...1903
1904...	1,006,122,900	230,830,662	1,236,953,562	15 20	20,562,600	2.08	.....	.....	.....	.....	4,066,361	1.73	16,496,239	1.35	.....	.....	...1904
1905...	1,021,431,200	238,314,482	1,259,745,682	16 00	15,308,300	1.52	.....	.....	7,483,820	3.19	.....	.....	22,792,120	1.84	.....	.....	...1905

TABLE C.

WARDS.	Single Poll Bills.	Property Bills.	Total Bills.	Number of Items Real Estate.	Number of Items Personal Estate.	Total Items.
1.....	6,435	2,928	9,363	4,878	321	5,199
2.....	5,773	2,122	7,895	2,352	267	2,619
3.....	3,878	1,207	5,085	1,516	193	1,709
4.....	3,780	1,459	5,239	1,964	249	2,213
5.....	3,895	1,072	4,967	1,241	296	1,537
6.....	10,189	3,790	13,979	2,583	2,184	4,767
7.....	5,907	4,031	9,938	2,735	2,614	5,349
8.....	9,217	2,868	12,085	3,279	720	3,999
9.....	8,660	1,840	10,500	2,090	449	2,539
10.....	8,042	2,428	10,470	2,852	873	3,725
11.....	4,527	5,070	9,597	3,858	2,972	6,830
12.....	7,177	2,182	9,359	2,372	472	2,844
13.....	6,602	1,719	8,321	2,274	264	2,538
14.....	5,912	1,923	7,835	2,673	234	2,907
15.....	5,304	1,915	7,219	2,640	279	2,919
16.....	5,732	2,553	8,285	3,122	448	3,570
17.....	6,557	1,880	8,437	2,828	284	3,112
18.....	6,458	2,002	8,460	2,335	256	2,591
19.....	7,321	2,335	9,656	3,284	354	3,638
20.....	10,256	5,910	16,166	7,675	1,210	8,885
21.....	6,798	3,298	10,096	3,688	903	4,591
22.....	7,353	2,786	10,139	3,638	691	4,329
23.....	5,495	5,964	11,459	10,898	750	11,648
24.....	7,852	5,396	13,248	8,934	904	9,838
25.....	5,854	2,977	8,831	5,465	678	6,143
Totals.....	164,974	71,655	236,629	91,174	18,865	110,039

TABLE D.

Valuation of Real Estate and Machinery Assessed to Massachusetts Corporations, 1882 to 1905, Inclusive.

					Real Estate.	Machinery.	Total.
In 1882, 175 corporations were assessed as follows,					\$45,754,600	\$3,275,300	\$49,029,900
1883,	198	"	"	"	46,727,300	4,421,100	51,148,400
1884,	215	"	"	"	47,866,200	4,795,900	52,662,100
1885,	228	"	"	"	48,556,800	5,249,000	53,805,800
1886,	226	"	"	"	50,003,400	5,505,300	55,508,700
1887,	225	"	"	"	52,633,600	5,254,000	57,887,600
1888,	228	"	"	"	53,358,300	5,941,900	59,300,200
1889,	225	"	"	"	59,538,900	5,860,100	65,399,000
1890,	235	"	"	"	64,358,300	6,128,200	70,486,500
1891,	235	"	"	"	69,634,000	5,864,800	75,498,800
1892,	236	"	"	"	71,906,800	6,421,100	78,327,900
1893,	251	"	"	"	74,882,200	7,259,100	82,141,300
1894,	269	"	"	"	80,571,000	8,101,500	88,672,500
1895,	279	"	"	"	82,453,650	9,017,000	91,470,650
1896,	287	"	"	"	83,740,200	11,514,200	95,254,400
1897,	279	"	"	"	85,338,350	12,344,600	97,682,950
1898,	298	"	"	"	98,996,500	12,489,000	111,485,500
1899,	310	"	"	"	110,661,487	13,089,300	123,750,787
1900,	325	"	"	"	115,615,125	16,768,600	132,383,725
1901,	345	"	"	"	120,739,125	17,440,300	138,179,425
1902,	343	"	"	"	128,515,575	19,674,700	148,190,275
1903,	347	"	"	"	135,989,441	20,725,100	156,714,541
1904,	385	"	"	"	141,342,771	21,540,500	162,883,271
1905,	447	"	"	"	144,462,210	24,202,200	168,644,410

TABLE E.

Statement showing the Assessors' Valuation of the Real and Personal Property in the City of Boston, as of the first day of May, for Thirty-five Years, 1870 to 1905, inclusive. Also the Amount and Rate per cent. of Increase and Decrease in each period of Ten Years.

YEARS.	Valuation First Term.	Valuation Second Term.	Amount of Increase in the ten years.	Amount of Decrease in the ten years.	Rate per cent. Increase or Decrease in ten years.
1870 and 1880.....	\$584,089,400	\$639,462,495	\$55,373,095	.....	9.48
1871 and 1881.....	612,663,550	665,554,597	52,891,047	.....	8.63
1872 and 1882.....	682,724,300	672,497,962	.....	\$10,226,339	1.50
1873 and 1883.....	693,831,400	682,432,671	.....	11,398,729	1.64
1874 and 1884.....	798,755,050	682,656,657	.....	116,098,393	14.53
1875 and 1885.....	793,961,895	685,579,072	.....	108,382,823	13.62
1876 and 1886.....	748,996,210	710,621,360	.....	38,374,850	5.12
1877 and 1887.....	683,840,586	747,642,517	60,801,931	.....	8.85
1878 and 1888.....	630,446,866	764,452,548	134,005,682	.....	21.25
1879 and 1889.....	613,322,691	795,433,744	182,111,053	.....	29.69
1880 and 1890.....	639,462,495	822,041,800	182,579,305	.....	28.55
1881 and 1891.....	665,554,597	855,069,415	189,514,818	.....	28.47
1882 and 1892.....	672,497,962	893,975,704	221,477,742	.....	32.93
1883 and 1893.....	682,432,671	924,093,751	241,661,080	.. ..	35.41
1884 and 1894.....	682,696,657	928,109,042	245,452,447	.....	35.95
1885 and 1895.....	685,579,072	951,367,928	265,788,856	.....	38.76
1886 and 1896.....	710,621,335	981,269,914	270,648,579	.....	38.08
1887 and 1897.....	747,642,517	1,012,582,209	264,939,692	.....	35.44
1888 and 1898.....	764,452,548	1,036,099,418	271,646,870	.....	35.53
1889 and 1899.....	795,433,744	1,089,736,252	294,302,508	.....	37.00
1890 and 1900.....	822,041,800	1,129,175,832	307,134,032	.....	37.36
1891 and 1901.....	855,069,415	1,152,505,834	297,436,419	.....	34.78
1892 and 1902.....	893,975,704	1,191,274,616	297,298,912	.....	33.25
1893 and 1903.....	924,093,751	1,220,457,323	296,363,572	.....	32.07
1894 and 1904.....	928,109,042	1,236,953,562	308,844,520	.....	33.27
1895 and 1905.....	951,367,928	1,259,745,681	308,377,753	.....	32.41

TABLE F.

Amount and Rate of Taxation for Twenty Years.

The several amounts are those of the warrants of state, county, and city authorities to the assessors. For detail, see pages 2 and 3.

The warrant to the collector determines the rate of taxation, for amount of which see pages 2 and 3.

YEAR.	State Tax.	County Tax.	City Tax.	Total Tax.	Rate per \$1,000.			Total.
					State.	County.	City.	
1886..	\$555,870 00	\$386,568	\$7,897,240 00	\$8,839,678 00	\$0 65	\$0 40	\$11 65	\$12 70
1887..	833,805 00	526,735	8,527,559 00	9,888,099 00	1 00	0 57	11 83	13 40
1888..	833,805 00	668,444	8,520,783 00	10,023,032 00	0 97	0 74	11 69	13 40
1889..	¹ 759,518 00	738,191	8,578,960 00	10,076,669 00	0 83	0 80	11 27	12 90
1890..	673,824 00	799,294	9,220,280 00	10,693,398 00	0 69	0 85	11 76	13 30
1891..	581,571 00	614,549	9,549,491 00	10,745,611 00	0 53	0 57	11 50	12 60
1892..	680,744 00	804,294	9,881,451 00	11,366,489 00	0 63	0 77	11 50	12 90
1893..	964,336 00	808,377	9,900,660 00	11,673,373 00	0 92	0 75	11 13	12 80
1894..	811,337 00	867,396	10,034,358 00	11,713,091 00	0 75	0 81	11 24	12 80
1895..	652,490 00	924,725	10,489,653 00	12,066,868 00	0 55	0 85	11 40	12 80
1896..	702,379 00	942,879	10,837,292 00	12,482,550 00	0 58	0 84	11 48	12 90
1897..	870,442 00	1,135,836	10,975,360 00	12,981,638 00	0 73	1 00	11 27	13 00
1898..	703,168 00	1,221,567	12,032,223 00	13,956,958 00	0 54	1 06	12 00	13 60
1899..	733,309 00	1,173,149	12,224,993 00	14,136,451 00	0 55	0 95	11 60	13 10
1900..	831,740 00	1,189,144	14,137,026 00	16,157,910 00	0 61	0 95	13 14	14 70
1901..	972,376 00	1,204,093	14,992,820 00	17,169,290 00	0 70	0 90	13 30	14 90
1902..	1,399,771 18	1,200,000	14,779,373 44	17,379,144 62	1 07	0 89	12 84	14 80
1903..	1,608,669 53	1,187,468	15,108,643 75	17,904,781 28	1 21	0 86	12 73	14 80
1904..	1,712,769 18	1,271,141	15,668,062 99	18,651,973 17	1 27	0 90	13 03	15 20
1905..	2,471,239 89	1,314,530	16,196,334 80	19,982,104 69	1 87	0 93	13 20	16 00

¹ The amount of the State tax for the year 1889, and of those following, includes the special assessments for armories, metropolitan sewers, and the abolition of grade crossings, with the exception of 1896 sewerage assessment, which appears in 1897.

TABLE G.

Recapitulation of Approximate Value of the Dwelling-Houses
(including Hotels) in Boston, May 1, 1905.

VALUE.	No. of Houses.	Hotels.	Family Hotels.
Value, less than \$1,000	2,358		
" \$1,000 and less than \$2,000	8,145		
" 2,000 " " 3,000	10,839	.....	1
" 3,000 " " 4,000	10,511	.....	4
" 4,000 " " 5,000	8,806	.....	5
" 5,000 " " 6,000	6,643	.....	13
" 6,000 " " 7,000	4,694	.....	18
" 7,000 " " 8,000	3,192	1	15
" 8,000 " " 9,000	2,240	2	11
" 9,000 " " 10,000	1,648	.....	20
" 10,000 " " 11,000	1,141	.....	20
" 11,000 " " 12,000	883	.....	12
" 12,000 " " 13,000	647	.....	21
" 13,000 " " 14,000	529	.....	9
" 14,000 " " 15,000	404	1	15
" 15,000 " " 16,000	358	1	16
" 16,000 " " 17,000	325	.....	13
" 17,000 " " 18,000	276	1	9
" 18,000 " " 19,000	278	.....	16
" 19,000 " " 20,000	212	2	16
" 20,000 " " 21,000	204	1	21
" 21,000 " " 22,000	201	1	10
" 22,000 " " 23,000	152	1	9
" 23,000 " " 24,000	143	1	9
" 24,000 " " 25,000	105	.....	10
" 25,000 " " 26,000	141	.....	15
" 26,000 " " 27,000	108	.....	11
" 27,000 " " 28,000	96	.....	9
" 28,000 " " 29,000	105	.....	6
" 29,000 " " 30,000	75	.....	9
" 30,000 " " 31,000	100	.....	8
" 31,000 " " 32,000	73	.....	11
" 32,000 " " 33,000	51	.....	3
" 33,000 " " 34,000	53	.....	4
" 34,000 " " 35,000	58	1	9
" 35,000 " " 36,000	53	.....	11
" 36,000 " " 37,000	38	1	6
" 37,000 " " 38,000	41	1	2
" 38,000 " " 39,000	41	.....	5
" 39,000 " " 40,000	23	1	2
" 40,000 " " 41,000	40	.....	5
" 41,000 " " 42,000	31	.....	3
" 42,000 " " 43,000	33	.....	5
" 43,000 " " 44,000	26	.....	2
" 44,000 " " 45,000	24	.....	3
" 45,000 " " 46,000	18	.....	5
" 46,000 " " 47,000	21	2	5
" 47,000 " " 48,000	31	1	2
" 48,000 " " 49,000	9	.....	4
" 49,000 " " 50,000	7	.....	1
" 50,000 " " 51,000	24	2	4
" 51,000 " " 52,000	17	1	2
" 52,000 " " 53,000	23	1	2
" 53,000 " " 54,000	16	1	1
" 54,000 " " 55,000	18	1	1
" 55,000 " " 56,000	25	.....	1
" 56,000 " " 57,000	7	2	4
" 57,000 " " 58,000	11	1	2
" 58,000 " " 59,000	17	.....	2
" 59,000 " " 60,000	11	1	
" 60,000 " " 61,000	27	1	3
" 61,000 " " 62,000	8	1	2
" 62,000 " " 63,000	8	.....	2
" 63,000 " " 64,000	8	1	2
" 64,000 " " 65,000	5	1	3
" 65,000 " " 66,000	25		
" 66,000 " " 67,000	.....	.....	1
Carried forward.....	66,480	33	471

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1905. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	66,480	33	471
Value, \$67,000 and less than \$68,000	5	1	2
" 68,000 " " " 69,000	3	.....	4
" 69,000 " " " 70,000	6	.....	
" 70,000 " " " 71,000	16	.....	3
" 71,000 " " " 72,000	5	.....	
" 72,000 " " " 73,000	8	.....	1
" 73,000 " " " 74,000	5	1	3
" 74,000 " " " 75,000	4	.....	1
" 75,000 " " " 76,000	8	1	4
" 76,000 " " " 77,000	1	.....	1
" 77,000 " " " 78,000	3	.....	2
" 78,000 " " " 79,000	3		
" 79,000 " " " 80,000	4	2	
" 80,000 " " " 81,000	3	.....	2
" 81,000 " " " 82,000	12	1	1
" 82,000 " " " 83,000	2	.....	2
" 83,000 " " " 84,000	6		
" 84,000 " " " 85,000	4	1	2
" 85,000 " " " 86,000	1		
" 86,000 " " " 87,000	7		
" 87,000 " " " 88,000	3	.....	1
" 88,000 " " " 89,000	3	1	2
" 89,000 " " " 90,000	2		
" 90,000 " " " 91,000	2	.....	1
" 91,000 " " " 92,000	10	.....	6
" 92,000 " " " 93,000			
" 93,000 " " " 94,000	2	... ..	1
" 94,000 " " " 95,000	1		
" 95,000 " " " 96,000	1	1	
" 96,000 " " " 97,000	.....	.....	3
" 97,000 " " " 98,000	1	1	
" 98,000 " " " 99,000	2	... ..	1
" 99,000 " " " 100,000	3	.....	1
" 100,000 " " " 101,000	.....	2	1
" 101,000 " " " 102,000	5	.....	1
" 102,000 " " " 103,000	.....	.....	1
" 103,000 " " " 104,000			
" 104,000 " " " 105,000	2		
" 105,000 " " " 106,000	.....	1	2
" 106,000 " " " 107,000	1	1	
" 107,000 " " " 108,000			
" 108,000 " " " 109,000	3		
" 109,000 " " " 110,000			
" 110,000 " " " 111,000	5	1	
" 111,000 " " " 112,000			
" 112,000 " " " 113,000	.....	.....	1
" 113,000 " " " 114,000			
" 114,000 " " " 115,000	2		
" 115,000 " " " 116,000	1		
" 116,000 " " " 117,000	.....	1	1
" 117,000 " " " 118,000	2	1	1
" 118,000 " " " 119,000	1		
" 119,000 " " " 120,000			
" 120,000 " " " 121,000	3	.....	1
" 121,000 " " " 122,000			
" 122,000 " " " 123,000	1		
" 123,000 " " " 124,000	.....	.....	1
" 124,000 " " " 125,000	1	.....	1
" 125,000 " " " 126,000	3	.....	1
" 126,000 " " " 127,000	1		
" 127,000 " " " 128,000	1		
" 128,000 " " " 129,000			
" 129,000 " " " 130,000			
" 130,000 " " " 131,000	2		
" 131,000 " " " 132,000	1		
" 132,000 " " " 133,000			
" 133,000 " " " 134,000			
" 134,000 " " " 135,000	.....	.....	1
" 135,000 " " " 136,000	2	.....	1
" 136,000 " " " 137,000	.....	.....	1
" 137,000 " " " 138,000	1		
<i>Carried forward</i>	66,654	50	530

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1905. — *Continued.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	66,654	50	530
Value, \$138,000 and less than \$139,000			2
" 139,000 " " " 140,000		1	1
" 140,000 " " " 141,000	1		
" 141,000 " " " 142,000			
" 142,000 " " " 143,000			
" 143,000 " " " 144,000			
" 144,000 " " " 145,000			
" 145,000 " " " 146,000	2		1
" 146,000 " " " 147,000		1	
" 147,000 " " " 148,000			
" 148,000 " " " 149,000			
" 149,000 " " " 150,000	3		1
" 150,000 " " " 151,000	1		
" 151,000 " " " 152,000			
" 152,000 " " " 153,000	1		
" 153,000 " " " 154,000		1	
" 154,000 " " " 155,000			
" 155,000 " " " 156,000	1		
" 156,000 " " " 157,000			1
" 157,000 " " " 158,000			
" 158,000 " " " 159,000			
" 159,000 " " " 160,000	1		
" 160,000 " " " 161,000			1
" 161,000 " " " 162,000			
" 162,000 " " " 163,000			
" 163,000 " " " 164,000	1		
" 164,000 " " " 165,000			
" 165,000 " " " 166,000	1		
" 166,000 " " " 167,000		1	1
" 167,000 " " " 168,000		1	1
" 168,000 " " " 169,000			
" 169,000 " " " 170,000			
" 170,000 " " " 171,000			
" 171,000 " " " 172,000			2
" 172,000 " " " 173,000	1		
" 173,000 " " " 174,000			
" 174,000 " " " 175,000			
" 175,000 " " " 176,000			
" 176,000 " " " 177,000			
" 177,000 " " " 178,000			
" 178,000 " " " 179,000			
" 179,000 " " " 180,000			
" 180,000 " " " 181,000			
" 181,000 " " " 182,000	2		2
" 182,000 " " " 183,000			
" 183,000 " " " 184,000			
" 184,000 " " " 185,000	1		
" 185,000 " " " 186,000			1
" 186,000 " " " 187,000			
" 187,000 " " " 188,000			
" 188,000 " " " 189,000			
" 189,000 " " " 190,000			
" 190,000 " " " 191,000			2
" 191,000 " " " 192,000			
" 192,000 " " " 193,000			
" 193,000 " " " 194,000	1		
" 194,000 " " " 195,000			
" 195,000 " " " 196,000			
" 196,000 " " " 197,000	1		
" 197,000 " " " 198,000			
" 198,000 " " " 199,000			
" 199,000 " " " 200,000			
200,000			1 Waverley House.
201,000			1 Hotel Abbotsford.
203,400			1 Hotel Canterbury.
208,000			1 755 Boylston st.
.....		1	Hotel Plaza.
215,000			1 Hotel Hamilton.
216,000		1	Hotel Bowdoin.
218,300		1	Blackstone House.
<i>Carried forward</i>	66,672	58	551

RECAPITULATION OF APPROXIMATE VALUE OF THE DWELLING-HOUSES
(INCLUDING HOTELS) IN BOSTON, MAY 1, 1905. — *Concluded.*

VALUE.	No. of Houses.	Hotels.	Family Hotels.
<i>Brought forward</i>	66,672	58	551
219,000			1 Haddon Hall.
221,000		1	Hotel Arlington.
225,000	2	.....	{ 25-27 Boylston st.
226,000		1	{ 314 Commonwealth ave.
226,500		1	Hotel Tuilleries.
230,000		1	Hotel Carlton.
235,000	1	.....	Hotel Ludlow.
240,000			12 Arlington st.
245,000	1	.....	1 Hotel Commonwealth.
245,900	1	.....	1 { 306 Dartmouth st.
246,000			{ Hotel Empire.
250,000		1	Fenway Court.
252,000			Boston Tavern.
257,000			1 Beacon Chambers.
264,900		1	1 Hotel Cluny.
266,500			St. James Hotel.
267,000		1	1 Technology Chambers.
275,000		1	Castle Square Hotel.
284,600		1	Brigham's Hotel.
287,000		1	Hotel Langham.
300,000			Oxford Hotel.
303,000		1	1 Hotel Ilkley.
305,000		1	Hotel Lexington.
311,000			Clark's Hotel.
312,000		1	1 Hotel Cambridge.
320,000			New England House.
325,000			1 Hotel Tudor.
330,000		1	1 Hotel Agassiz.
331,500		1	Hotel Victoria.
333,000			Rexford Hotel.
337,000		1	1 Hemenway Chambers.
340,000			Hotel Nottingham.
343,500			1 Hotel Marlborough.
345,000		2	1 Hotel Bristol.
355,000		1	1 Hoffman House.
372,500		1	{ Revere House.
400,000			{ Hotel Cecil.
417,000			Commonwealth Hotel.
440,000		1	Copley Square Hotel.
467,500			1 Hotel Kensington.
535,000			1 Hotel Charlesgate.
536,000			American House.
550,000			1 Huntington Chambers.
565,000		1	1 Massachusetts Chambers
616,000		1	1 Trinity Court.
631,000		1	Hotel Buckminster.
634,000		1	Hotel Thorndike.
645,000		1	Hotel Westminster.
675,000		1	Hotel Essex.
692,000			Hotel Lenox.
720,000		1	Hotel Berkeley.
731,000		1	Hotel Vendome.
820,000		1	1 Hotel Pelham.
831,500		1	Quincy House.
928,000		1	Crawford House.
950,000		1	Hotel Bellevue.
1,000,000		1	United States Hotel.
1,443,200		1	Adams House.
1,570,000		1	Hotel Brunswick.
2,000,000		1	Hotel Somerset.
		1	Young's Hotel.
		1	Parker House.
		1	Hotel Touraine.
Totals	66,677	96	571

Valuation of Land and Buildings by Wards in 1876 and 1895.

WARDS.	1876			1895		
	Value Land.	Value Buildings.	Total Value.	Value Land.	Value Buildings.	Total Value.
1.....	\$3,608,775	\$3,663,125	\$7,271,900	\$4,432,050	\$6,649,200	\$11,081,250
2.....	4,986,700	4,582,400	9,569,100	4,840,550	5,530,150	10,370,700
3.....	3,260,500	2,860,800	6,121,300	4,029,400	3,804,900	7,834,300
4.....	5,000,600	3,143,500	8,144,100	5,842,800	4,208,400	10,051,200
5.....	6,692,700	3,979,800	10,672,500	6,748,800	5,304,700	12,053,500
6.....	28,889,800	12,822,400	41,712,200	34,151,700	16,889,300	51,041,000
7.....	20,464,600	9,695,200	30,159,800	26,263,000	11,361,900	37,624,900
8.....	4,874,600	4,112,000	8,986,600	5,272,100	4,930,500	10,202,600
9.....	9,543,100	9,450,100	18,993,200	8,928,000	8,253,600	17,181,600
10.....	56,836,600	25,731,600	82,568,200	102,216,700	30,150,300	132,367,000
11.....	23,839,400	23,437,600	47,277,000	49,602,100	43,305,400	92,907,500
12.....	34,600,200	17,739,400	52,339,600	39,776,800	22,546,600	62,323,400
13.....	8,174,800	5,192,600	13,367,400	9,201,500	6,462,300	15,663,800
14.....	5,688,200	6,067,500	11,755,700	4,984,800	8,839,900	13,824,700
15.....	3,884,600	3,684,100	7,568,700	3,418,900	4,794,900	8,213,800
16.....	8,765,300	6,680,600	15,445,900	9,008,200	7,654,200	16,662,400
17.....	9,079,300	10,163,200	19,242,500	7,693,400	10,822,000	18,515,400
18.....	8,403,000	12,658,600	21,061,600	8,048,700	11,896,800	19,945,500
19.....	7,636,900	5,528,300	13,165,200	7,315,000	6,810,200	14,125,200
20.....	10,577,700	5,941,100	16,518,800	8,710,900	12,531,200	21,242,100
21.....	12,602,900	8,293,000	20,895,900	12,670,400	17,555,700	30,226,100
22.....	11,382,800	4,171,300	15,554,100	26,825,100	13,763,400	40,588,500
23.....	11,755,500	6,067,200	17,822,700	15,383,400	14,758,900	30,142,300
24.....	12,737,400	7,752,100	20,489,500	17,221,300	24,142,400	41,363,700
25.....	6,847,400	2,607,000	9,454,400	11,109,300	8,089,300	19,198,600
Totals.....	\$320,133,375	\$206,024,525	\$526,157,900	\$433,694,900	\$311,056,150	\$744,751,050

The valuation for the year 1895 was made for the last time on old ward lines which had existed since 1876.

Gains and Losses by Wards, 1876 and 1895.

WARDS.	Land. Gain or Loss.	Buildings. Gain or Loss.	Total. Gain or Loss.
1	\$823,275	\$2,986,075	\$3,809,350
2	¹ 146,150	947,750	801,600
3	768,900	944,100	1,713,000
4	842,200	1,064,900	1,907,100
5	56,100	1,324,900	1,381,000
6	5,261,900	4,066,900	9,328,800
7	5,798,400	1,666,700	7,465,100
8	397,500	818,500	1,216,000
9	¹ 615,100	¹ 1,196,500	¹ 1,811,600
10	45,380,100	4,418,700	49,798,800
11	25,762,700	19,867,800	45,630,500
12	5,176,600	4,807,200	9,983,800
13	1,026,700	1,269,700	2,296,400
14	¹ 703,400	2,772,400	2,069,000
15	¹ 465,700	1,110,800	645,100
16	242,900	973,600	1,216,500
17	¹ 1,385,900	658,800	¹ 727,100
18	¹ 354,300	¹ 761,800	¹ 1,116,100
19	¹ 321,900	1,281,900	960,000
20	¹ 1,866,800	6,590,100	4,723,300
21	67,500	9,262,700	9,330,200
22	15,442,300	9,592,100	25,034,400
23	3,627,900	8,691,700	12,319,600
24	4,483,900	16,390,300	20,874,200
25	4,261,900	5,482,300	9,744,200
Totals	\$113,561,525	\$105,031,625	\$218,593,150

¹ Loss.

TABLE H.—RECAPITULATION.

Statistics of Wards 1 to 25, inclusive, May 1, 1906.

WARDS.	Number of Dwelling-houses.	Number of Vacant Houses.	Value of Vacant Houses.	Hotels.	Family Hotels.	Houses Erecting.	Stores.	Miscellaneous Buildings.	Horses.	Cows.	WARDS.
1.....	3,156	85	\$167,600	.....	.....	20	.....	240	535	.....	1
2.....	2,271	73	108,500	2	.....	8	12	383	365	63	2
3.....	1,657	51	96,600	1	.....	.....	.....	189	276	.....	3
4.....	1,841	124	212,100	.....	.....	.....	.....	395	1,244	.....	4
5.....	1,264	25	63,500	1	1	1	16	144	837	.....	5
6.....	1,487	34	294,100	29	.....	18	1,166	16	874	.....	6
7.....	1,223	89	699,000	23	6	.....	1,261	39	1,588	.....	7
8.....	1,909	37	173,900	7	12	7	107	293	185	.....	8
9.....	1,842	90	402,500	4	39	5	33	186	1,260	.....	9
10.....	2,191	53	442,500	14	146	1	.....	154	398	.....	10
11.....	3,054	138	2,217,500	10	68	22	66	181	945	.....	11
12.....	2,352	153	902,700	1	39	1	107	70	228	.....	12
13.....	2,202	104	181,800	.....	.....	1	34	373	942	.....	13
14.....	2,516	107	183,900	1	3	1	7	302	509	4	14
15.....	2,427	99	193,000	.....	7	3	25	184	593	3	15
16.....	2,433	75	260,800	.....	56	8	16	169	437	.....	16
17.....	2,661	168	404,600	.....	44	.....	32	262	663	.....	17
18.....	2,342	46	166,400	1	47	7	279	210	167	.....	18
19.....	2,891	76	262,300	.....	18	9	32	196	880	18	19
20.....	5,600	125	648,800	1	46	4	35	513	642	.....	20
21.....	3,363	94	572,300	.....	46	.....	62	28	260	.....	21
22.....	3,282	85	360,400	.....	7	11	34	299	507	31	22
23.....	4,022	111	398,700	.....	1	19	4	830	864	209	23
24.....	4,792	92	338,200	.....	6	36	88	598	813	138	24
25.....	3,899	167	620,100	1	9	18	138	895	771	197	25
Totals.....	66,677	2,301	\$10,371,800	96	571	249	3,554	7,149	16,783	663	Totals.

PUBLIC PARKS.

	Acres.		Acres.		Acres.
Island in the harbor owned by the city,		Main Park System.....	1,301	Charlesbank.....	10
Islands in the harbor owned by the		Franklin Field.....	77	Town Field, Dorchester.....	6
United States.....	353	Marine Park System (Castle Island, owned by the U. S., not included).....	71	First-street Playground.....	5
United States Navy Yard (including timber docks).....	173	Wood Island Park and Parkway.....	46	Charlestown Heights.....	4
Lands owned by the Commonwealth of Massachusetts.....	91	Dorchester Park.....	26	Mystic Playground.....	2
	778	Neponset Playground.....	18	North End and Fellows-street Play-grounds.....	1
		Charlestown Playground.....	14	Boston Common.....	48
		North Brighton Playground.....	14	Public Garden.....	24
		Billings Field.....	11	61 small parks in various parts of the city,	65

VALUATION OF PROPERTY.

Rate of Taxation and the Number of Polls, as shown in the
Assessment of Taxes in the City of Boston from 1822 to
1905, both years inclusive.

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1822.....	\$42,140,200	\$23,364,400	\$18,775,800	\$7 30	8,800	58,277
1823.....	44,896,800	25,367,000	19,529,800	7 00	9,855	
1824.....	49,843,800	27,303,800	22,540,000	8 50	10,897	
1825.....	52,442,600	30,992,000	21,450,600	7 00	11,660	
1826.....	59,449,200	34,203,000	25,246,200	7 00	12,602	
1827.....	65,858,400	36,061,400	29,797,000	7 00	12,442	61,392
1828.....	61,523,200	35,908,000	25,615,200	7 10	12,535	
1829.....	61,068,000	36,953,800	24,114,200	7 90	13,495	
1830.....	59,586,000	36,960,000	22,626,000	8 10	13,096	
1831.....	60,698,200	37,675,000	23,023,200	7 90	13,618	
1832.....	67,514,400	39,145,200	28,369,200	8 20	14,184	78,603
1833.... .	70,477,200	40,966,400	29,510,800	8 50	14,899	
1834.....	74,805,800	43,140,600	31,665,200	9 40	15,137	
1835.....	79,342,600	47,552,800	31,789,800	9 70	16,188	
1836.....	88,265,000	53,370,000	34,895,000	9 50	16,719	
1837.....	89,583,800	56,311,600	33,272,200	10 00	17,182	93,383
1838.....	90,231,600	57,372,400	32,859,200	9 80	15,615	
1839.....	91,826,400	58,577,800	33,248,600	11 30	16,561	
1840.....	94,581,600	60,424,200	34,157,400	11 00	17,966	
1841.....	98,006,600	61,963,000	36,043,600	12 00	18,915	
1842.....	106,723,700	65,499,900	41,223,800	5 70	19,636	114,366
1843... .	110,046,000	67,673,400	42,372,600	6 20	20,063	
1844.....	118,450,300	72,048,000	46,402,300	6 00	22,339	
1845.....	135,948,700	81,991,400	53,957,300	5 70	24,287	
1846.....	148,839,600	90,119,600	58,720,000	6 00	25,974	
1847.....	162,360,400	97,764,500	64,595,900	6 00	27,008	136,881
1848.....	167,728,000	100,403,200	67,324,800	6 50	27,726	
1849.....	174,180,200	102,827,500	71,352,700	6 50	28,363	
1850.....	180,000,500	105,093,400	74,907,100	6 80	28,018	
1851.....	187,947,000	109,358,500	78,588,500	7 00	28,445	
1852.....	187,680,000	110,699,200	76,980,800	6 40	28,983	

From 1822 to 1842, inclusive, Poll-tax assessed on all males above 16 years of age.
1843, Poll-tax assessed on all males between 20 and 70 years of age.
1844, and thereafter, Poll-tax assessed on all males above 20 years of age.

VALUATION OF PROPERTY. — *Continued.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1853.....	\$206,514,200	\$116,090,900	\$90,423,300	\$7 60	29,959	160,490
1854.....	227,013,200	127,730,200	99,283,000	9 20	31,130	
1855.....	241,932,200	136,351,300	105,580,900	7 70	31,602	
1856.....	249,162,500	143,681,700	105,480,800	8 00	32,974	
1857.....	258,111,900	149,713,800	108,398,100	9 30	33,162	
1858.....	254,714,100	153,505,300	101,208,800	8 60	32,621	177,840
1859.....	263,429,000	158,410,900	105,018,100	9 70	33,456	
1860.....	276,861,000	163,891,300	112,969,700	9 30	34,449	
1861.....	275,760,100	167,682,100	108,078,000	8 90	35,161	
1862.....	276,217,000	163,638,000	112,579,000	10 50	34,159	
1863.....	302,507,200	169,624,500	132,882,700	11 50	33,618	192,318
1864.....	332,449,900	182,072,300	150,377,600	13 30	32,832	
1865.....	371,892,775	201,628,900	170,263,875	15 80	34,704	
1866.....	415,362,345	225,767,215	189,595,130	13 00	34,192	
1867.....	444,946,100	250,587,700	194,358,400	15 50	35,772	
1868.....	493,573,700	287,635,800	205,937,900	12 30	48,416	250,526
1869.....	549,511,600	332,051,900	217,459,700	13 70	51,195	
1870.....	584,089,400	365,593,100	218,496,300	15 30	56,926	
1871.....	612,633,550	395,214,950	217,448,600	13 10	61,148	
1872.....	682,724,300	443,283,450	239,440,850	11 70	67,221	
1873.....	693,831,400	470,086,200	223,745,200	12 80	70,199	341,919
1874.....	798,755,050	554,200,150	244,554,900	15 60	84,684	
1875.....	793,961,895	558,941,000	235,020,895	13 70	85,086	
1876.....	748,996,210	526,157,900	223,838,310	12 70	81,364	
1877.....	686,840,586	481,407,200	205,433,386	13 10	86,007	
1878.....	630,446,866	440,375,900	190,070,966	12 80	85,913	362,839
1879.....	613,322,692	428,777,000	184,545,692	12 50	89,452	
1880.....	639,462,495	437,370,100	202,092,395	15 20	93,769	
1881.....	665,554,597	455,388,600	210,165,997	13 90	99,407	
1882.....	672,497,962	467,704,150	204,793,812	15 10	102,594	
1883.....	682,432,671	478,318,900	204,113,771	14 50	107,286	390,393
1884.....	682,656,658	488,130,600	194,526,058	17 00	110,481	
1885.....	685,579,072	495,973,400	189,605,672	12 80	112,104	
1886.....	710,621,335	517,503,275	193,118,060	12 70	112,446	
1887.....	747,642,517	547,171,175	200,471,342	13 40	115,603	
1888.....	764,452,548	563,013,275	201,439,273	13 40	120,529	
1889.....	795,433,744	593,799,975	201,633,769	12 90	123,335	

VALUATION OF PROPERTY. — *Concluded.*

YEAR.	Total Valuation.	Valuation Real Estate.	Valuation Personal Estate.	Rate of Taxation.	Ratable Polls.	Popula- tion.
1890.....	\$822,041,800	\$619,990,275	\$202,051,525	\$13 30	125,906	448,477
1891.....	855,069,415	650,238,375	204,831,040	12 60	132,809	
1892.....	893,975,704	680,279,875	213,695,829	12 90	136,375	
1893.....	924,093,751	707,762,275	216,331,476	12 80	139,757	
1894.....	928,109,042	723,743,850	204,365,192	12 80	139,789	
1895.....	951,367,928	744,751,050	206,616,878	12 80	142,460	496,920
1896.....	981,269,914	770,261,700	211,008,214	12 90	148,477	
1897.....	1,012,582,209	803,860,550	208,721,659	13 00	154,654	
1898.....	1,036,099,418	830,233,900	205,865,518	13 60	157,590	
1899.....	1,089,736,252	866,809,700	222,926,552	13 10	161,401	
1900.....	1,129,175,832	902,490,700	226,685,132	14 70	166,354	560,892
1901.....	1,152,505,834	925,037,500	227,468,334	14 90	171,650	
1902.....	1,191,274,616	957,496,900	233,777,716	14 80	171,516	
1903	1,220,457,323	985,560,300	234,897,023	14 80	178,905	
1904.....	1,236,953,562	1,006,122,900	230,830,662	15 20	181,437	
1905.....	1,259,745,682	1,021,431,200	238,314,482	16 00	183,359	

NOTE.—Prior to 1842 taxes were assessed on a basis of 50 per cent. of true value Custom discontinued in 1842 and thereafter.
City of Roxbury, with a valuation of \$26,551,700, annexed in 1867. Valuation first taking effect as a part of Boston in 1868.
Town of Dorchester, with a valuation of \$20,315,700, annexed in 1869. Valuation first taking effect as a part of Boston in 1870.
City of Charlestown, with a valuation of \$35,289,682; Town of West Roxbury, with a valuation of \$22,148,600; Town of Brighton, with a valuation of \$14,548,531—annexed in 1873. Valuations first taking effect as a part of Boston in 1874.

State Census	1875	341,919
United States Census	1880	362,839
State Census	1885	390,393
United States Census	1890	448,477
State Census	1895	496,920
United States Census	1900	560,892
State Census	1905	595,380

Valuation of Land and Buildings by Wards in 1896 and 1905.

WARDS.	1896			1905		
	Value Land.	Value Buildings.	Total Value.	Value Land.	Value Buildings.	Total Value.
1.....	\$4,216,850	\$6,436,000	\$10,652,850	\$5,827,400	\$7,583,900	\$13,411,300
2.....	5,073,050	6,117,400	11,190,450	8,485,400	7,714,600	16,200,000
3.....	4,086,200	3,848,700	7,934,900	6,075,100	3,902,900	9,978,000
4.....	5,842,300	4,424,500	10,266,800	6,893,900	5,901,500	12,795,400
5.....	6,746,400	5,428,300	12,174,700	7,150,700	5,201,200	12,351,900
6.....	72,849,200	31,264,800	104,114,000	118,123,300	40,867,200	158,990,500
7.....	131,666,200	48,313,700	179,979,900	193,766,850	63,942,350	257,709,200
8.....	14,579,600	10,249,900	24,829,500	18,753,000	11,794,800	30,547,800
9.....	11,834,600	12,721,900	24,556,500	11,523,600	12,853,500	24,377,100
10.....	24,625,600	20,601,300	45,226,900	35,849,900	24,609,900	60,459,800
11.....	52,593,700	41,133,400	93,727,100	64,685,800	49,635,000	114,320,800
12....	9,504,400	13,931,500	23,435,900	9,983,100	12,645,500	22,628,600
13.....	10,057,400	7,359,900	17,417,300	15,609,600	9,604,700	25,214,300
14.....	3,535,900	6,302,600	9,838,500	4,211,100	8,547,300	12,758,400
15.....	3,291,700	5,342,000	8,633,700	3,474,000	5,857,500	9,331,500
16.....	4,515,400	7,831,200	12,346,600	5,465,600	9,278,000	14,743,600
17.....	6,751,500	8,229,500	14,981,000	8,320,300	10,100,700	18,421,000
18.....	7,688,900	7,494,500	15,183,400	8,521,900	8,411,200	16,933,100
19.....	10,142,900	8,281,600	18,424,500	11,773,200	11,636,800	23,410,000
20.....	9,799,000	13,620,200	23,419,200	14,024,600	23,065,900	37,090,500
21.....	9,698,200	14,080,600	23,778,800	10,605,000	16,151,900	26,756,900
22.....	8,578,500	10,129,500	18,708,000	9,219,000	12,696,200	21,915,200
23.....	9,594,800	8,564,400	18,159,200	12,741,700	11,992,200	24,733,900
24.....	8,098,900	12,683,600	20,782,500	11,971,800	16,261,600	28,233,400
25.....	11,798,500	8,701,000	20,499,500	15,593,700	12,525,300	28,119,000
Totals.....	\$447,169,700	\$323,092,000	\$770,261,700	\$618,649,550	\$402,781,650	\$1,021,431,200

Gains and Losses by Wards, 1896 and 1905.

WARDS.	Land.	Buildings.	Total.
1	\$1,610,550	\$1,147,900	\$2,758,450
2	3,412,350	1,597,200	5,009,550
3	1,988,900	54,200	2,043,100
4	1,051,600	1,477,000	2,528,600
5	404,300	¹ 227,100	177,200
6	45,274,100	9,602,400	54,876,500
7	62,100,650	15,628,650	77,729,300
8	4,173,400	1,544,900	5,718,300
9	¹ 311,000	131,600	¹ 179,400
10	12,224,300	4,008,600	16,232,900
11	12,092,100	8,501,600	20,593,700
12	478,700	¹ 1,286,000	¹ 807,300
13	5,552,200	2,244,800	7,797,000
14	675,200	2,244,700	2,919,900
15	182,300	515,500	697,800
16	950,200	1,446,800	2,397,000
17	1,568,800	1,871,200	3,440,000
18	833,000	916,700	1,749,700
19	1,630,300	3,355,200	4,985,500
20	4,225,600	9,445,700	13,671,300
21	906,800	2,071,300	2,978,100
22	640,500	2,566,700	3,207,200
23	3,146,900	3,427,800	6,574,700
24	3,872,900	3,578,000	7,450,900
25	3,795,200	3,824,300	7,619,500
Total	\$172,479,850	\$79,689,650	\$252,169,500

¹ LOSS.



